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Attorney Docket No. 27585-018

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:

Martin C. Flautt, et al.

Serial Number:

09/409,457

Filing Date:

September 30, 1999

For:

Superabsorbent Water-Resistant Coatings

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

TRANSMITTAL LETTER

Sir:

Transmitted herewith for filing in the above-identified application are the following documents:

- 1. Revocation of Prior Power of Attorney and Appointment of New Power of Attorney;
- 2. Copies of Assignment and Recordation Cover Sheet; and
- 3. Return Post Card.

The Commissioner is hereby authorized to charge any requisite fee to Deposit Account No. 50-0311, Referencing Attorney Docket No. 27585-018. A duplicate copy of this transmittal letter is enclosed.

Respectfully submitted,

Carol H. Peters, Registration No. 45,010

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TRA 1883979v1

Date: February 11, 2004